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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE  
(Docket No. 13782US03)

In the Application of:

Elzur, et al.

Serial No.: 10/652,267

Filed: August 29, 2003

For: SYSTEM AND METHOD FOR TCP  
OFFLOAD

Art Unit: 2143

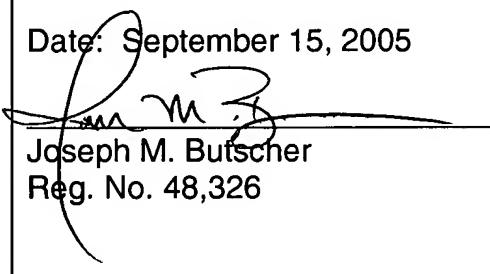
Examiner: Avellino, Joseph E.

Confirmation No. 1986

**CERTIFICATE OF MAILING**

I hereby certify that on the date indicated below this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Date: September 15, 2005

  
Joseph M. Butscher  
Reg. No. 48,326

**AMENDMENT UNDER 37 C.F.R. § 1.111**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

This Paper responds to the Office Action mailed August 19, 2005. The Applicants respectfully submit that the claims of the present application define patentable subject matter.